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chemically embossing at least a portion of a first layer, and
mechanically embossing at least a portion of a second layer, wherein the first
layer is disposed below the second layer and a chemically embossed portion of the first
layer has a depth greater than any embossed portion of the second layer.

The method of claim 38, wherein said first layer is a foam layer and said second layer is a wear layer.

35. The method of claim 38, wherein the mechanical embossing achieves an emboss depth of about 1 to about 12 mils.

The method of claim 34, wherein the total embossing depth of the wear layer and foam layer combined is about 3 to about 8 mils.

The method of claim 34, wherein the foam layer comprises foam cells beneath the mechanically embossed portion of the wear layer which are not crushed or collapsed.

The method of claim 34, wherein at least a portion of the foam layer that is chemically embossed is not mechanically embossed.--

<u>REMARKS</u>

I. Status of the Claims

Claims 23-26 and 33-38 are pending. Claims 9-10, 21-22, and 27-32 have been canceled without prejudice or disclaimer of the subject matter therein. New claims

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